

Exhibit 514.73

**SCOPE OF SERVICE FOR APPRAISER
WETLANDS RESERVE PROGRAM (WRP)**

A. BACKGROUND INFORMATION

The United States is purchasing a permanent easement that allows the Natural Resources Conservation Service (NRCS) to protect, restore, maintain, manage, and monitor the vegetation and hydrology of the land that is ultimately placed under easement.

B. APPRAISER QUALIFICATIONS

Appraisers shall be Certified General Real Property Appraisers.

C. PURPOSE OF THE APPRAISAL REPORT

The purpose of the appraisal report is to estimate the fair market or current market **agricultural value** of a defined tract of land before the NRCS easement encumbers the land use and without regard to speculative development.

D. BACKGROUND FOR THE APPRAISAL REPORT

The appraiser is to:

1. Conduct a market analysis to assure that the highest and best use of the tract of land is agricultural use. Other highest and best uses will not be analyzed or used. Do not consider or include any above-ground non-permanently fixed mechanical irrigation equipment. The estimated fair market value will not include water, hunting, fishing, or mineral rights.
2. View all land currently not being tilled because of a TEMPORARY conservation agreement, contract, or easement or restoration of any type, as cropland.
3. Arrive at an estimate of value based on the current market value of the land for agricultural use only.
4. Use agricultural values of bare land found in the market-place to justify the value given for such soils or cover types and exclude residential, industrial, or commercial development uses; appraiser should compare each type of soil in each comparable sale to the subject.
5. Use comparable sales without residential eligibility. If comparable sales used are eligible for residences, the comparable sales must be appropriately discounted and well documented, when appraising residences, the comparable sales must be appropriately discounted and well documented, when appraising in zoning restricted rural areas where residences are being developed. The estimated value shall be that for land not eligible for residences.

6. Document properly that the area to be put under easement is to be treated as an independent parcel and not part of the larger ownership. Sales will be selected on this basis; however, no adjustments may be needed nor required for differences in size or acres to the parcel.

7. Consider irrigation. Irrigation will be included in the determination of agriculture value where irrigation is a factor in agricultural use unless NRCS, for a specific easement, requests that the value be based only on dry-land agriculture use.

8. For sites, soils, or cover types (e.g., woodland and emergent wetland potholes) that do not produce agricultural commodities, the value assigned shall be the typical value found in the market for such soils or cover types excluding residential, industrial, or commercial development uses.

9. It is not the intent of the agency to purchase crop bases, if possible. Unless there is no remaining land on the farm, the landowner should move the base to a non-easement area on the farm. If there is no remaining land on the farm that is adaptable for use of the base, then that crop base value will be included in the appraisal. **Supporting documentation of production data is required.**

NRCS officials will provide the following to the appraiser:

1. Aerial photograph of the farm with the location of the proposed easement area identified and an estimate of the acres in the proposed easement.
2. Approximate legal description of the easement area (survey to be completed later); Example: On attached aerial photograph, approximately 10.5 (outlined in dark ink) acres located in the NW 1/4. NW 1/4 of Section 10 T55N R20W of 5th PM.
3. Township plat map with farm location identified.
4. County map showing the location of the farm in the county.
5. Aerial photograph indicating the location and acreage of any TEMPORARY conservation agreement, contract, or easement or restoration of any type that is to be valued as cropland. Because the area is eligible to return to cropland, it will be valued as cropland.
6. Information on easement acres with crop base. **Documentation of production data required.**

E. THE APPRAISAL REPORT

1. A standard narrative appraisal or form report will be provided. This shall be completely filled out, with all points addressed. The appraisal report must follow the guidelines issued in the current copy of the Uniform Standards of Professional Appraisal Practices (USPAP) and may be a limited summary-type report. The Appraiser may invoke the following USPAP departure provisions for the following reasons:

--Standard Rules 1-2(c) and (d); because the purpose of the appraisal is to estimate the market value of the agricultural land without regard to limited access, due to location of the easement tract etc., within the farm. The value estimate requested for purposes of WRP is without consideration of the items listed in 1-2(c).

--Standard Rule 1-2(e), Standard Rules 104(f) and (h); because the property is considered to be bare land without improvement or fixtures.

--Standard Rules 1-3(a), (b) and Standard Rule 1-4(g); because the appraiser has relied upon the client's knowledge of the neighborhood's real estate and current market conditions and the constraints of the Wetlands Reserve Program. Agricultural use is the only highest and best use consideration. The purpose of the appraisal is to estimate the value of the tract before an easement encumbers land use and without regard to speculative development.

--Standard Rules 1-4(d) and (e); because the client requested a value as if fee simple estate was to be given.

2. Direct sales comparisons must be supported with sufficient documentation **along with photographs** to be properly understood and to lead the reader to the same conclusions.

3. Because of the specified highest and best use (Agricultural Use), any other limiting conditions or other departure provisions from USPAP must be fully documented.

F. EFFECTIVE DATE OF THE APPRAISAL REPORT

The effective date of the Appraisal Report is the date the property was personally inspected by the appraiser.

G. CONFIDENTIAL NATURE OF THE APPRAISAL REPORT

1. The confidentiality provisions of USPAP will be followed.

2. Appraiser's valuation and supporting reports are confidential information and appraisers shall not divulge their findings and opinions to anyone except authorized officials of the U.S. Government.

3. Any report prepared for the purpose of the U.S. acquisition shall be construed to be the subject of potential litigation until the time that the U.S. Government has completed acquisition of the easement area.

4. Consistent with Department of Justice policy, content of reports shall not be discussed without express authorization of NRCS.